

**KLESTADT WINTERS JURELLER
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**Objection Deadline: September 20,
2024**

Counsel to Gregory M. Messer, Chapter 7 Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :
 : Chapter 7
SHARON MAHN, :
 : Case No. 22-11466 (MG)
 : Debtor. :
-----X

**NOTICE OF TRUSTEE'S INTENT TO ABANDON A CERTAIN CAUSE
OF ACTION PURSUANT TO 11 U.S.C. § 554, FED. R. BANKR.
P. 6007 AND LOCAL BANKRUPTCY RULE 6007-1**

TO: THE DEBTOR, THE UNITED STATES TRUSTEE, ALL CREDITORS, AND ALL
PARTIES IN INTEREST:

PLEASE TAKE NOTICE that pursuant to 11 U.S.C. § 554(a) and Federal Rule of
Bankruptcy Procedure 6007(a), Gregory M. Messer (the "Trustee"), as Trustee of the chapter 7
estate (the "Bankruptcy Estate") of Sharon Mahn (the "Debtor"), hereby provides notice of his
intent to abandon certain property of the Debtor and its bankruptcy estate (the "Proposed
Abandonment") as follows:

Property to be Abandoned: Any and all claims the Bankruptcy Estate may have against
Edward Mahn relating to the transfer by the Debtor to Edward
Mahn of the property located at 300 Rector Place, Unit 8J,
New York, New York 10280 on or about November 26, 2013
(collectively, the "Potential Claims").

Reasons for Abandonment: There are currently no funds in the Bankruptcy Estate to
prosecute the Potential Claims and recovery on the Potential
Claims is speculative based on the Trustee's investigation.
Even if the Trustee is successful in prosecuting the Potential
Claims, the sole beneficiaries would be administrative
creditors and the Internal Revenue Service, which holds a

priority general unsecured claim pursuant to 11 U.S.C. § 507(a)(8) in the amount of \$279,321.98. If it chooses, the Internal Revenue Service is fully equipped to pursue this claim directly by and through the United States Attorney upon the Trustee's abandonment.

As a result, the Potential Claims are of inconsequential value and benefit to the Bankruptcy Estate.

**Person that the Property is to
be Abandoned to:**

Internal Revenue Service

PLEASE TAKE FURTHER NOTICE, that objections to the Proposed Abandonment (an "Objection") by a party in interest must be in writing and filed with the Court by registered users of the Court's electronic case filing system and, by all other parties in interest, mailed to the Clerk of the United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, New York 10004, on a 3.5 inch floppy disk or compact disc, preferably in Portable Document Format (PDF), Microsoft Word, or any other Windows-based word processing format (with a hard copy delivered directly to the Chambers of the Honorable Martin Glenn, Chief United States Bankruptcy Judge, United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, New York 10004), and served upon Klestadt Winters Jureller Southard & Stevens, LLP, 200 West 41st Street, 17th Floor, New York, New York 10036-7203, Attn: Fred Stevens and Lauren C. Kiss, Email: fstevens@klestadt.com and lkiss@klestadt.com so as to be actually received no later than **5:00 p.m. (EST) on September 20, 2024** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that unless a written Objection to the Proposed Abandonment is timely filed, the Proposed Abandonment will be deemed effective on the Objection Deadline without further action or order of the Court. If no Objections are filed, no hearing will be held.

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PLEASE TAKE FURTHER NOTICE that if a written Objection is timely filed, the Court will notify the Trustee and objecting parties of the date and time of the hearing. Any objecting parties are required to attend the hearing, and failure to attend in person or by counsel may result in the Proposed Abandonment being granted. The Trustee will provide separate notice of such hearing to all creditors and parties in interest.

Dated: New York, New York
September 6, 2024

**KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP**

By: /s/ Lauren C. Kiss

Fred Stevens

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